

Statewide Goal, Objective, and Department Allocations

Education:

- **Elementary & Secondary Education:**
Public Schools, School for the Deaf and Blind, and the Superintendent of Public Instruction.
- **Higher Education:**
College and Universities, Community Colleges, and Health Educ. Programs.
- **Professional-Technical Education.**
- **Agricultural Research & Extension.**
- **All Other Education Functions:**
Office of the State Board of Education, Historical Society, State Library, Public Broadcasting, Special Programs, and Vocational Rehabilitation.

Health and Human Services:

- **Medical Assistance:**
Dept. of Health and Welfare's Medical Assistance Program, and the Catastrophic Health Care Program.
- **Family and Community Services:**
Dept. of Health and Welfare's Family and Children's Services Program, Mental Health Services Program, and the Developmental Disabilities Services Program.
- **Self-Reliance Programs:**
Dept. of Health and Welfare's Self-Reliance Program.
- **Health Services:**
Dept. of Health and Welfare's Public Health Services Program, and the Public Health Districts.
- **All Other Health and Human Services:**
Dept. of Health and Welfare's Indirect Support Services Program, Domestic Violence Council, Developmental Disabilities Council, and the Council for Deaf and Hearing Impaired.

Public Safety:

- **Dept. of Correction.**
- **Dept. of Juvenile Corrections.**
- **Judicial Branch.**
- **Idaho State Police.**

General Government:

- **Dept. of Revenue and Taxation.**
- **Elected Officials:**
Attorney General, State Controller, Governor's Office, Lt. Governor, Secty. of State, and the State Treasurer.
- **Executive Office of the Governor:**
Comm. on Aging, Blind Comm., Disability Determination Services, Div. of Financial Mgmt., Div. of Human Resources, Human Rights Comm., Liquor Dispensary, Military Div., Public Employee Retirement System, Office of Species Conservation, and Women's Comm.
- **Legislative Branch.**
- **All Other General Government:**
Dept. of Admin. and the Capital Budget.

Natural Resources:

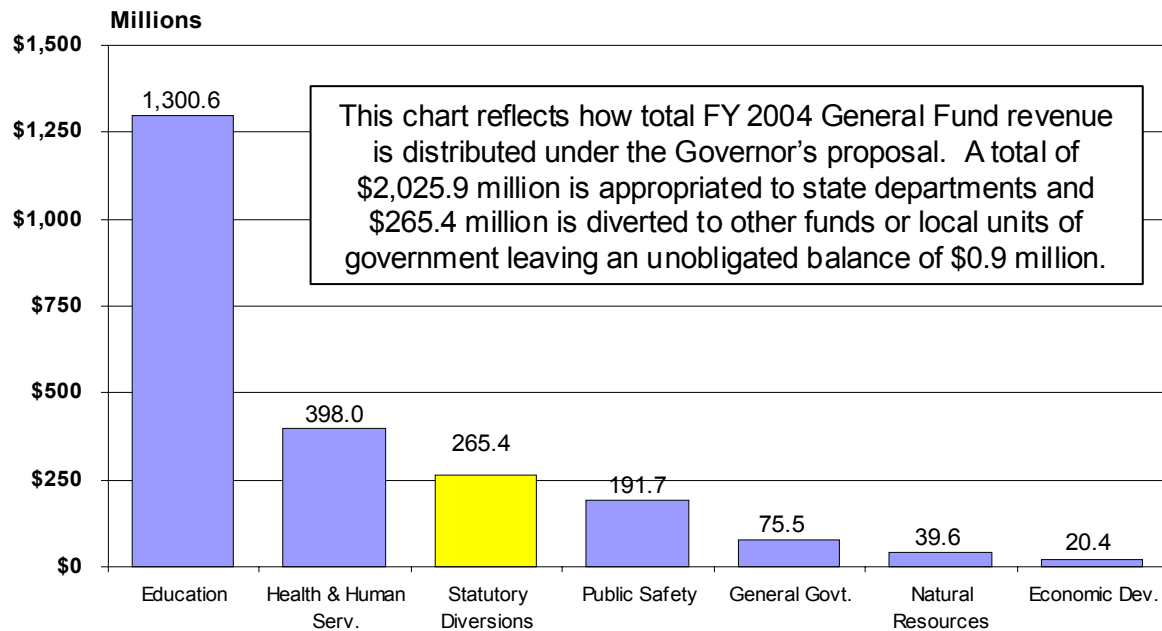
- **Dept. of Environmental Quality.**
- **Dept. of Water Resources.**
- **Dept. of Parks and Recreation.**
- **Dept. of Lands.**
- **Dept. of Fish and Game.**

Economic Development:

- **Economic Development:**
Dept. of Agriculture's Marketing and Development Program, Animal Damage Control, Sheep Commission, and Soil Conservation Commission, and the Dept. of Commerce.
- **Business Regulation:**
Dept. of Agriculture's Admin., Animal and Plant Industries, Ag. Resources, and Ag. Inspections Programs, the Dept.'s of Finance and Insurance, the Public Utilities Comm., and regulatory functions of the Dept. of Self-Governing Agencies.
- **Employment & Rehabilitation Serv.:**
Dept. of Labor, and the Industrial Commission.
- **Dept. of Transportation.**
- **All Other Economic Development:**
The non-regulatory functions of the Dept. of Self-Governing Agencies.

Summary Tables and Graphs

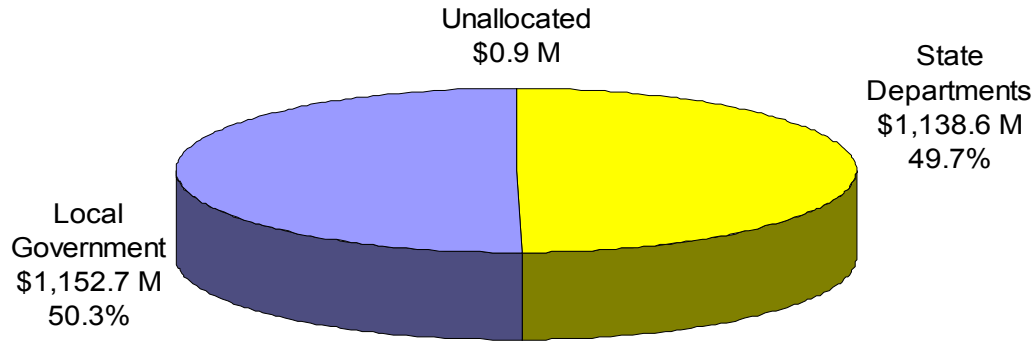
Allocation of FY 2004 State General Fund Tax Revenue: Distribution of \$2,292.2 Million in Gross Revenue Collections



STATUTORY DIVERSIONS TO OTHER FUNDS OR LOCAL GOVERNMENT:

| | |
|---|------------------|
| Local Government: | |
| Revenue Sharing to Cities and Counties (Sales Tax) | \$116.1 M |
| Cities and Counties Liquor Surcharge | 12.1 |
| County Juvenile Probation Fund (Cigarette Tax) | <u>5.1</u> |
| Total | \$133.3 M |
| Property Tax Relief: | |
| Circuit Breaker (Sales Tax) | \$12.5 M |
| Agricultural equipment tax exemption (State Refund Fund) | <u>13.4</u> |
| Total | \$25.9 M |
| Schools Dedicated Funds: | |
| Public School Income Fund (Cigarette Tax and Liquor Surcharge) | \$6.3 M |
| Community College Fund (Liquor Surcharge) | <u>0.3</u> |
| Total | \$6.6 M |
| State Dedicated Funds: | |
| Water Pollution Control Fund (Sales Tax) | \$4.8 M |
| Budget Stabilization Fund (one-time General Fund transfer) | 17.9 |
| Permanent Building Fund (current law & one-time Gen. Fund transfer) | 41.3 |
| Millennium Fund (one-time General Fund transfer) | 31.0 |
| All other Dedicated Funds (Inc., Cig., Beer, Wine, Liq. & Mine Taxes) | <u>4.5</u> |
| Total | \$99.5 M |
| Total General Tax Revenue to Other Funds or Local Government: | \$265.4 M |

Allocation of FY 2004 State General Fund Tax Revenue between Local Government and State Departments \$2,292.2 Million in Gross Revenue Collections



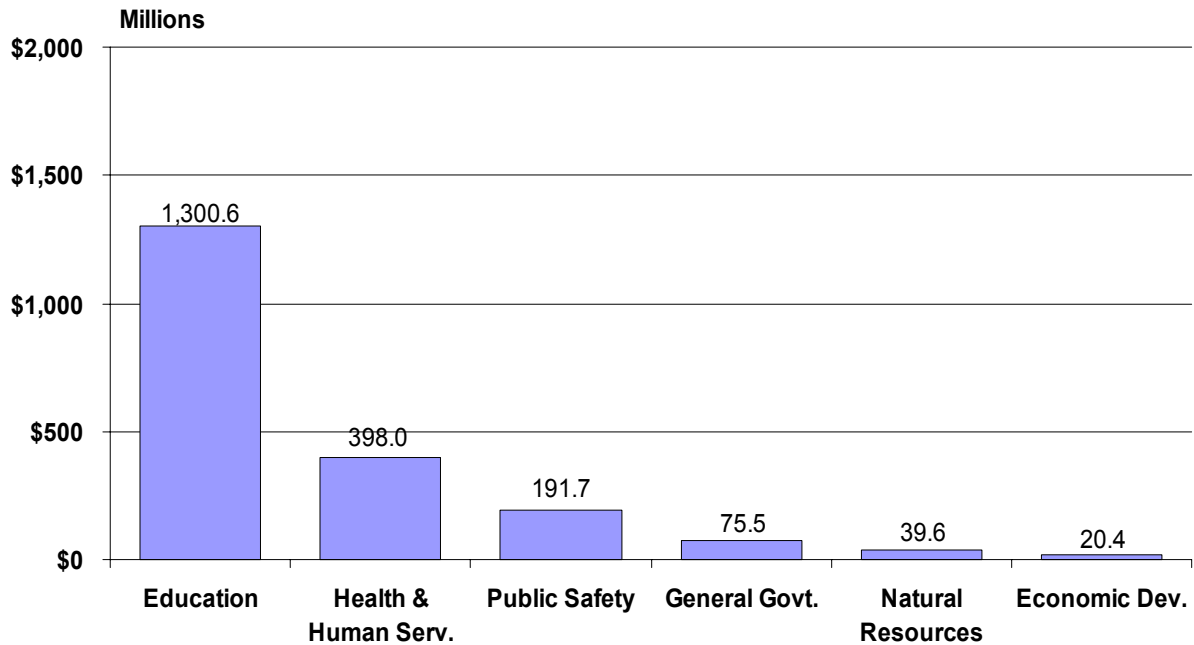
ONGOING GENERAL FUND ALLOCATION TO LOCAL GOVERNMENT: *

| | |
|--|--------------------|
| • Education: | |
| Public School Appropriation | \$943.0 M |
| Community College Appropriation | 19.6 |
| Public School Income Fund (Cigarette and Liquor Surcharge) | 6.3 |
| Community College Fund (Liquor Surcharge) | <u>0.3</u> |
| Total | \$969.2 M |
| • Health and Social Services: | |
| Public Health District Appropriation | \$9.6 M |
| Catastrophic Health Care Program Appropriation | <u>10.2</u> |
| Total | \$19.8 M |
| • Public Safety: | |
| State Appellate Public Defender Appropriation | \$1.2 M |
| Juvenile Corr. Block Grant for County Probation/Parole Approp. | 3.3 |
| County Juvenile Probation Fund (Cigarette Tax) | <u>5.1</u> |
| Total | \$9.6 M |
| • General Government: | |
| City and County Revenue Sharing (Sales Tax) | \$116.1 M |
| City and County Liquor Surcharge | 12.1 |
| Circuit Breaker Property Tax Relief (Sales Tax) | 12.5 |
| Agricultural equipment property tax exemption | <u>13.4</u> |
| Total | \$154.1 M |
| Total General Tax Revenue to Local Government: | \$1,152.7 M |

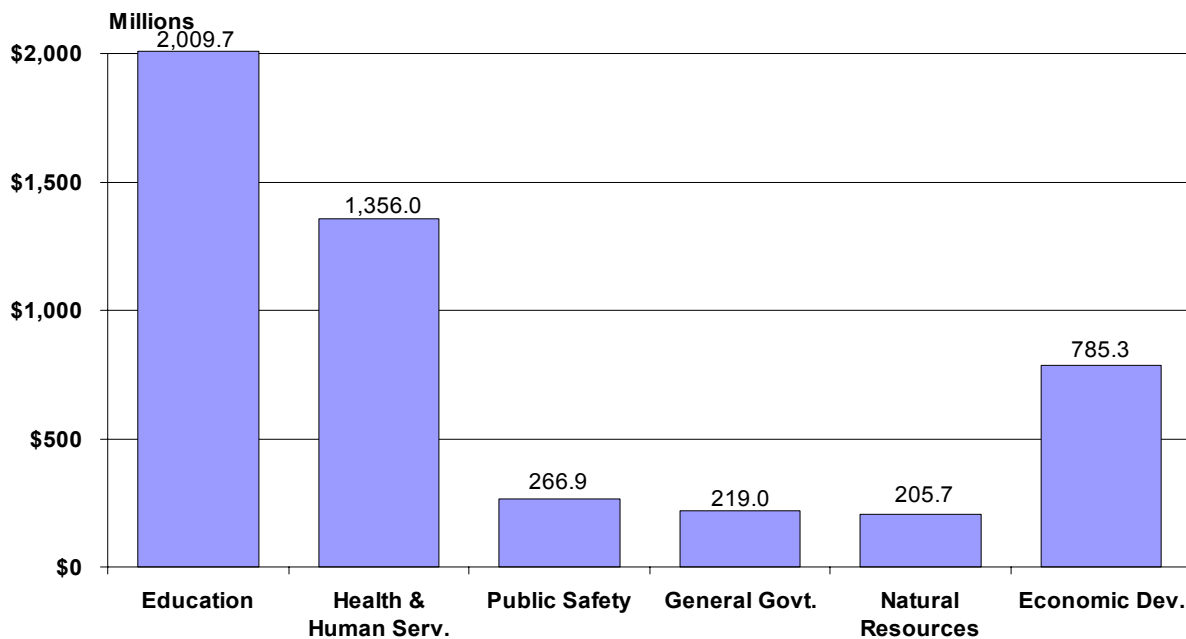
* Public Schools, Community Colleges, Public Health Districts, the Catastrophic Health Care Program, part of the Dept. of Juvenile Corrections, and the State Appellate Public Defender are included as part of Local Government on this page.

Summary Tables and Graphs

FY 2004 General Fund Recommendation by State Goal \$2,025.9 Million Total

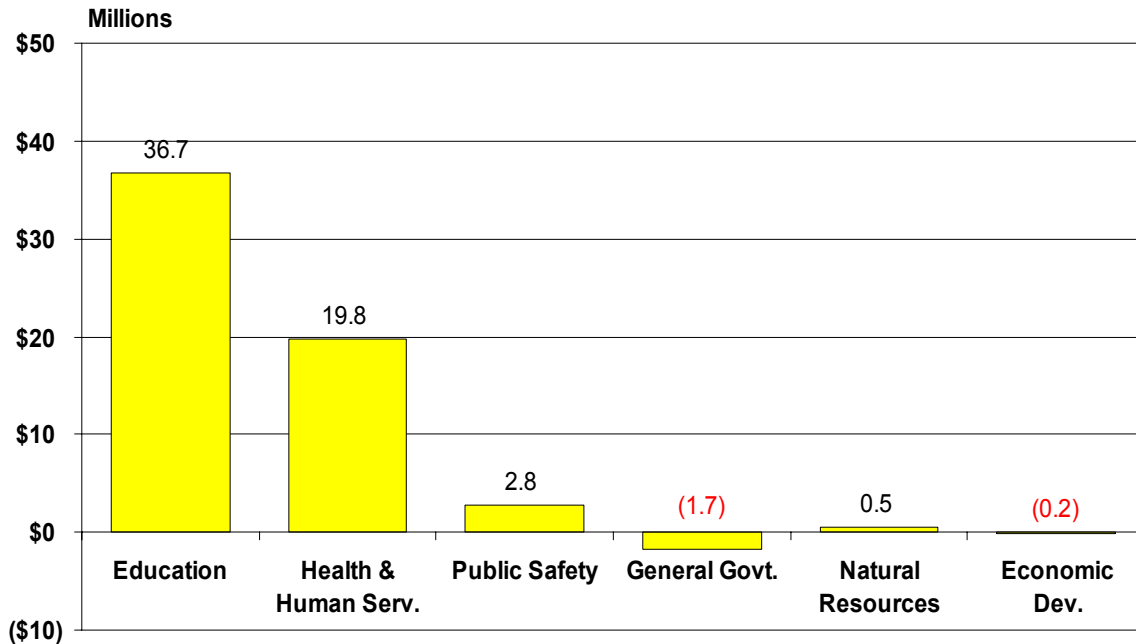


FY 2004 Total Fund Recommendation by State Goal \$4,842.5 Million Total

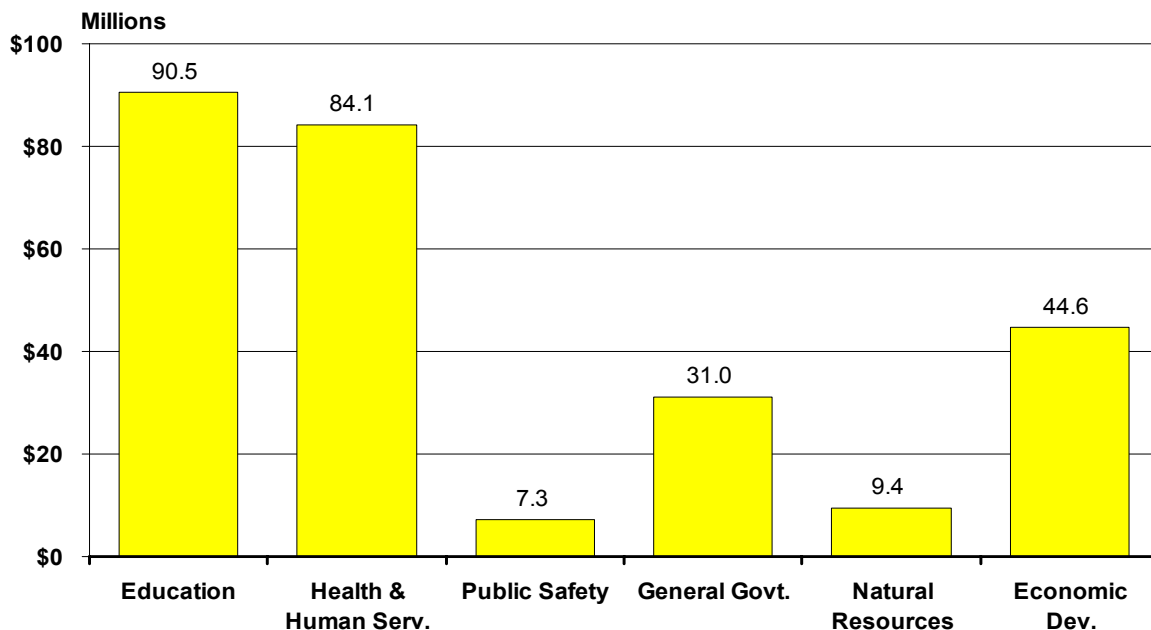


Summary Tables and Graphs

FY 2004 General Fund Recommended Changes from the FY 2003 Appropriation by State Goal \$57.9 Million Net Increase

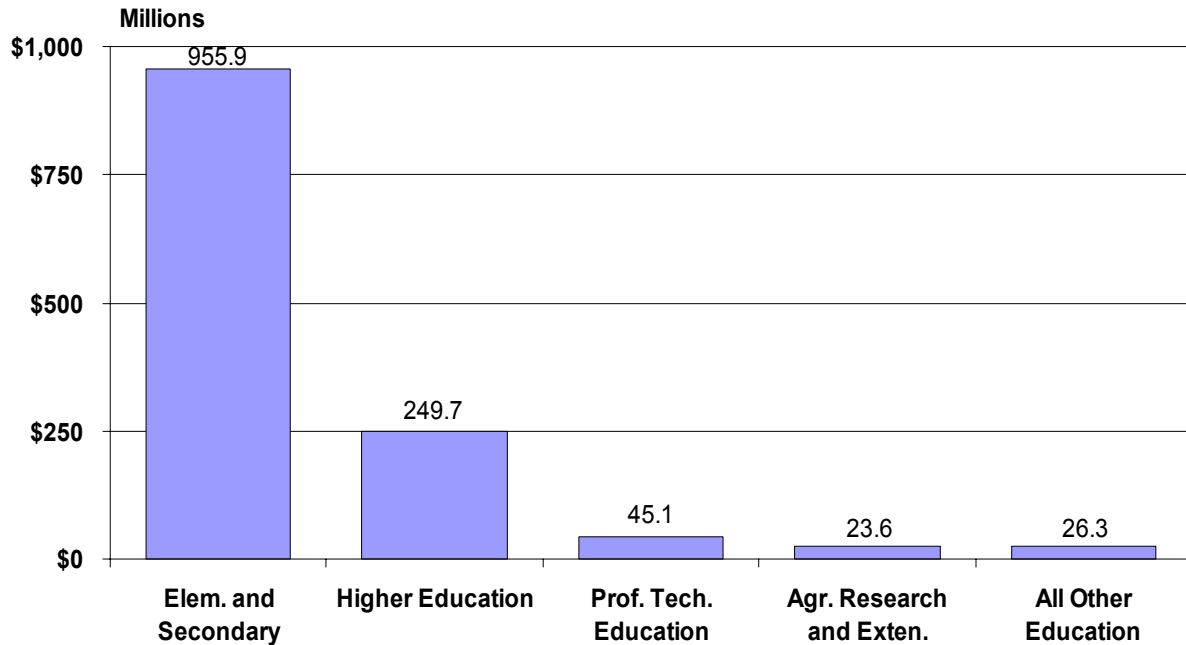


FY 2004 Total Fund Recommended Changes from the FY 2003 Appropriation by State Goal \$266.9 Million Net Increase

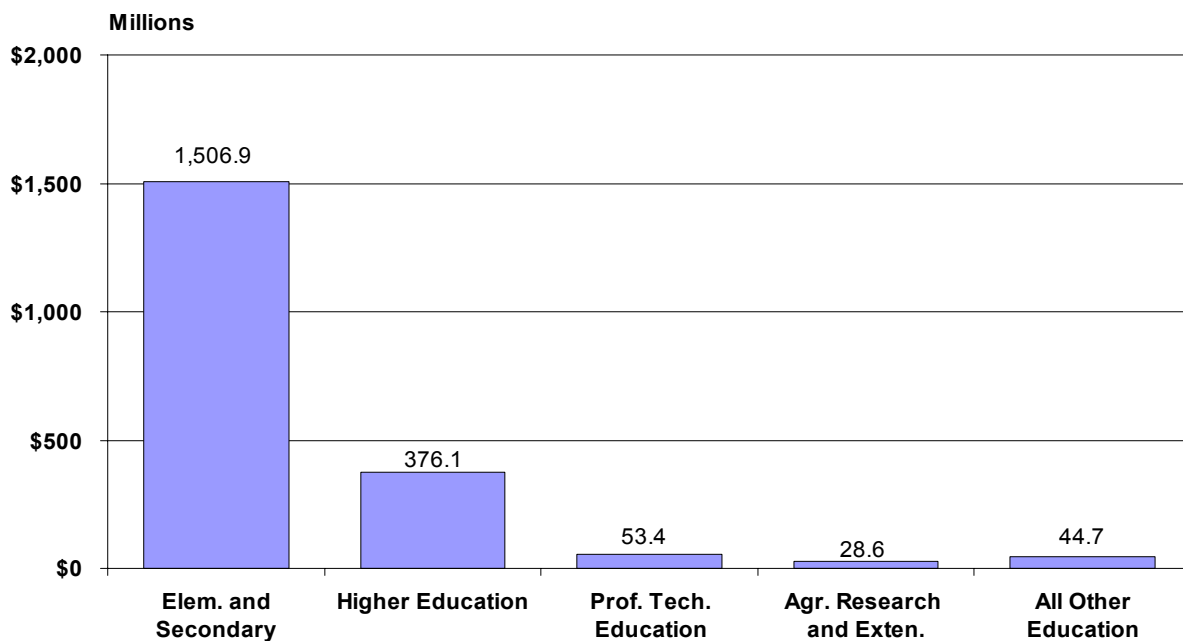


Summary Tables and Graphs

FY 2004 General Fund Recommendation for Education \$1,300.6 Million Total

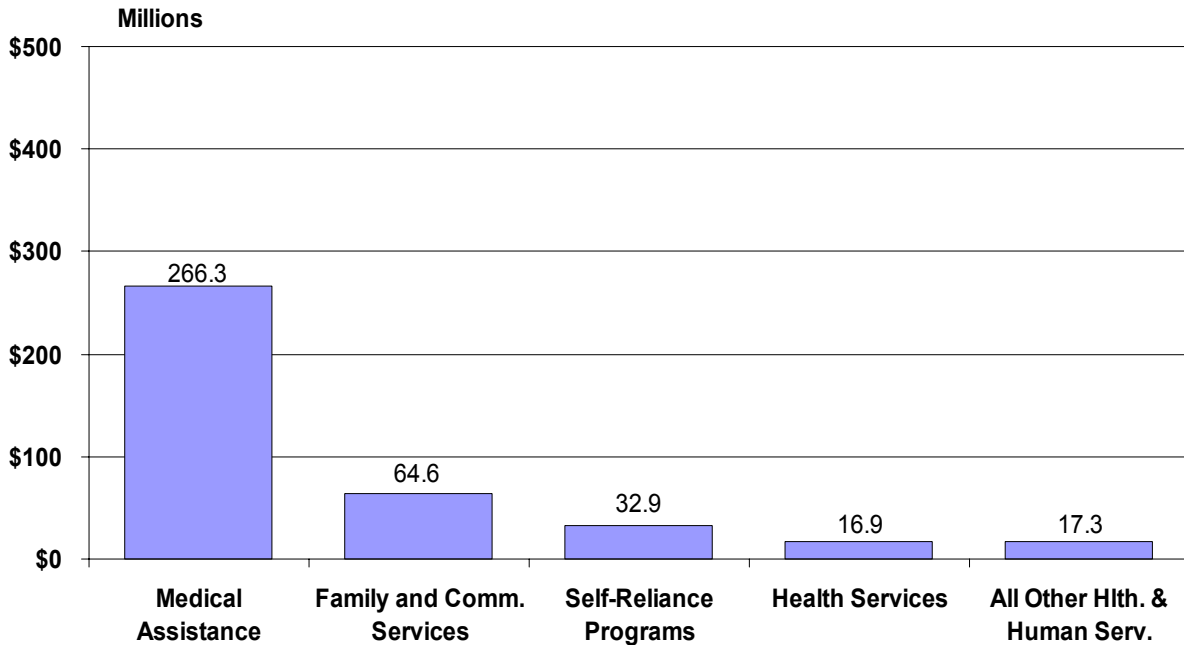


FY 2004 Total Fund Recommendation for Education \$2,009.7 Million Total

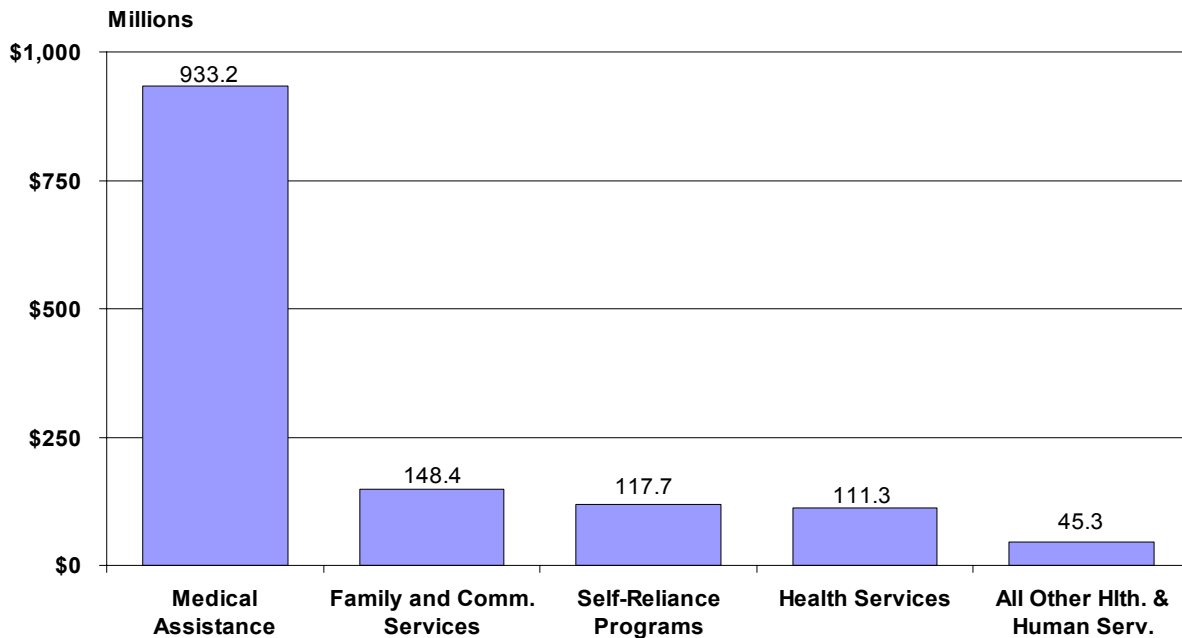


Summary Tables and Graphs

FY 2004 General Fund Recommendation for Health and Human Services \$398.0 Million Total

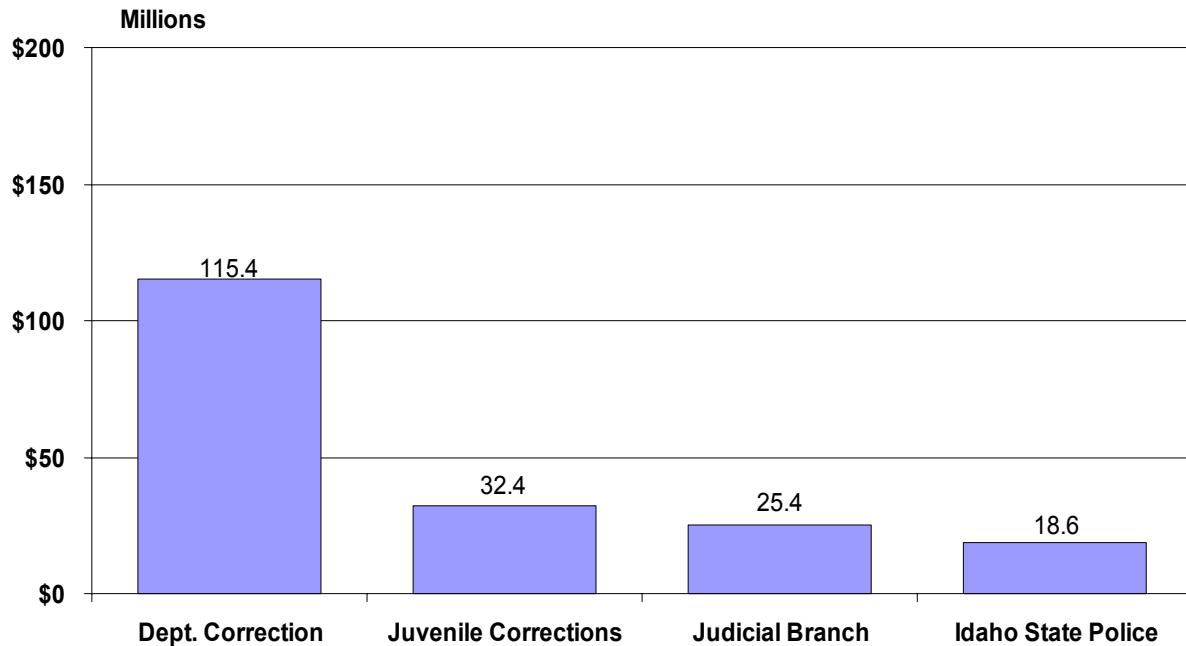


FY 2004 Total Fund Recommendation For Health and Human Services \$1,356.0 Million Total

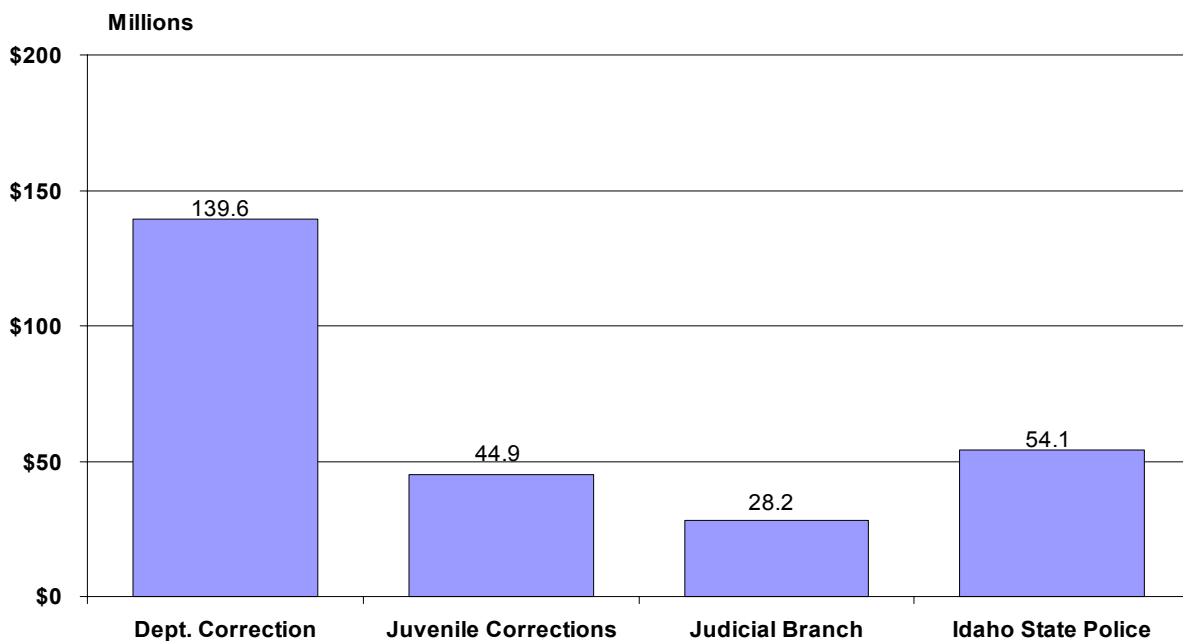


Summary Tables and Graphs

FY 2004 General Fund Recommendation for Public Safety \$191.7 Million Total

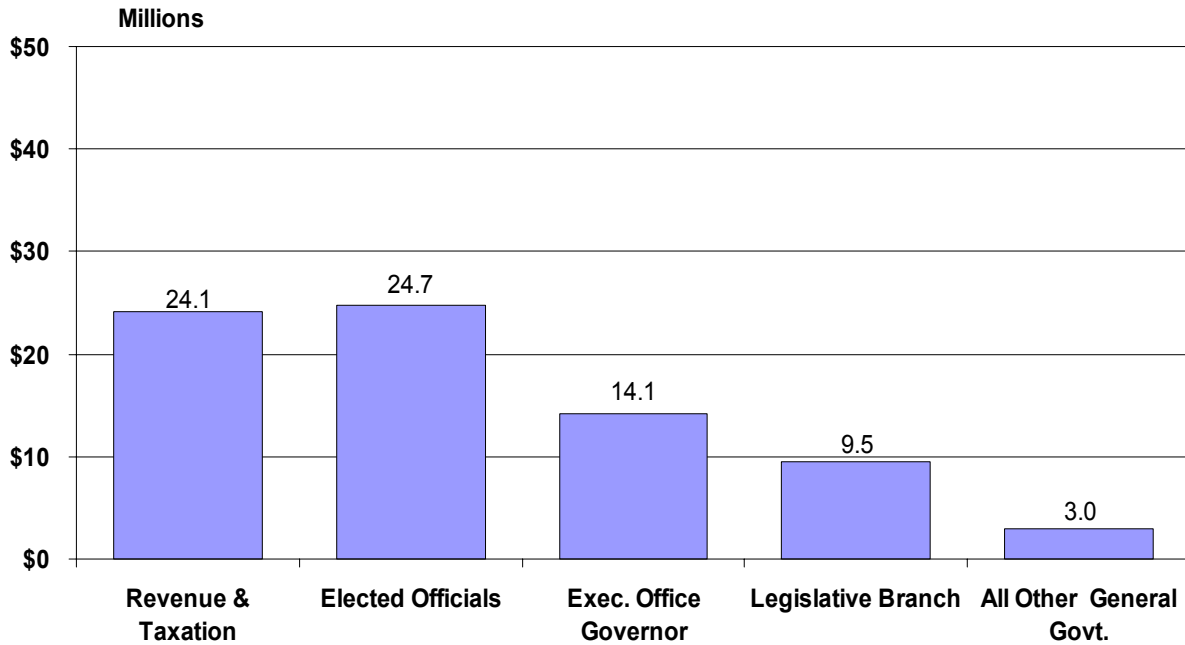


FY 2004 Total Fund Recommendation for Public Safety \$266.9 Million Total

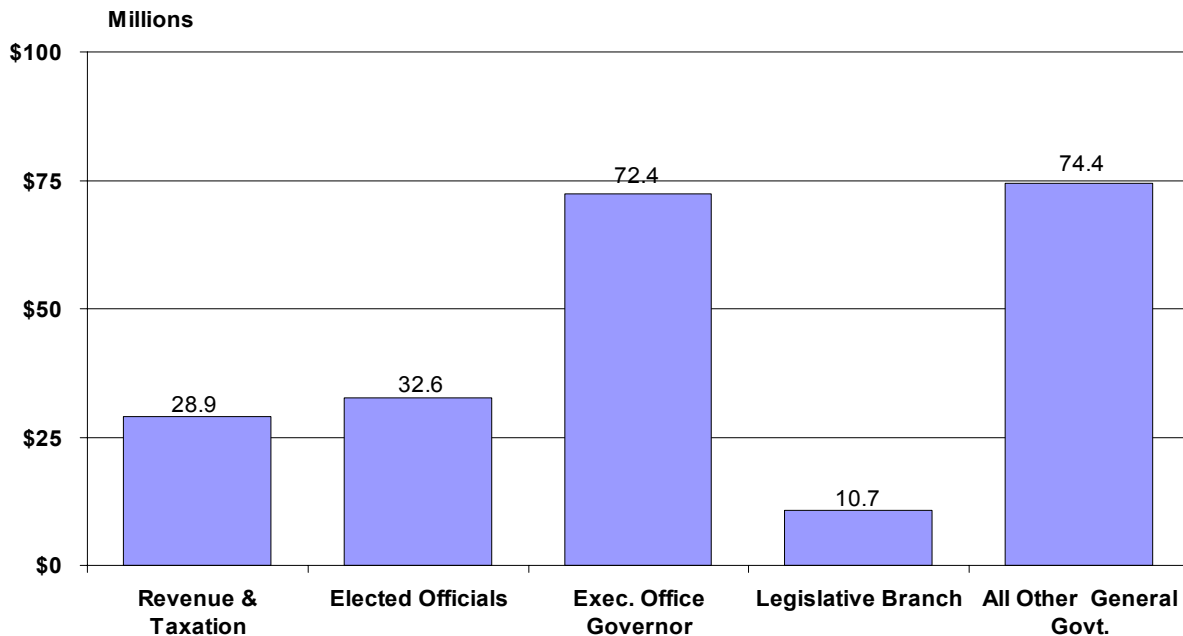


Summary Tables and Graphs

FY 2004 General Fund Recommendation for General Govt. \$75.5 Million Total

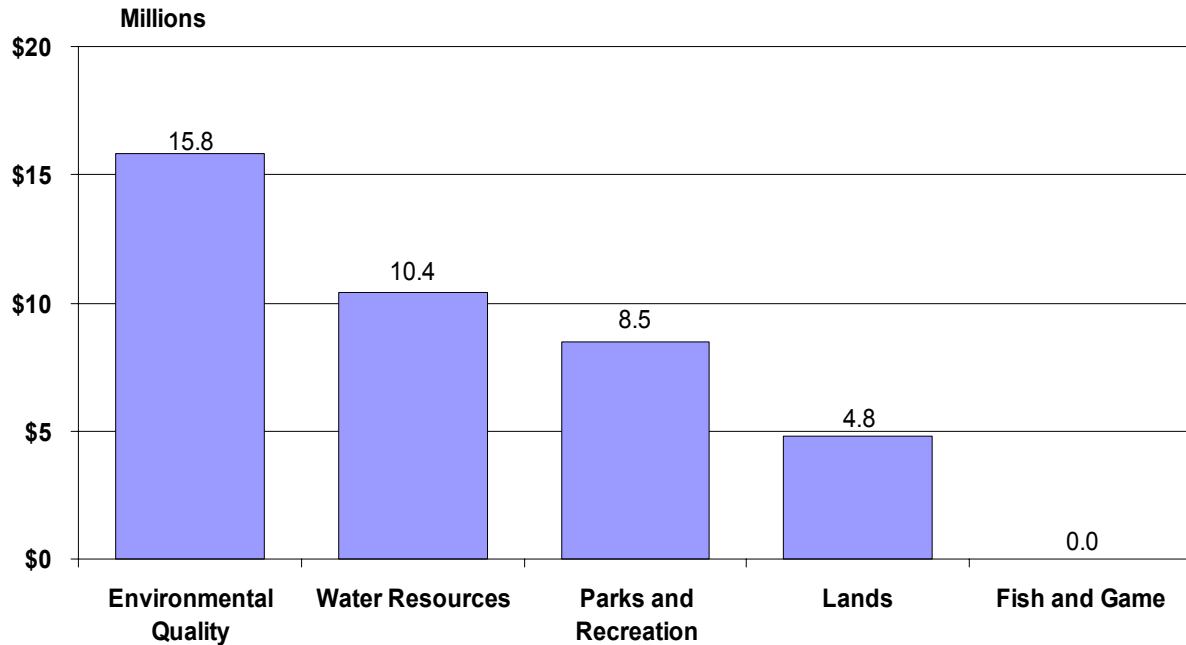


FY 2004 Total Fund Recommendation for General Govt. \$219.0 Million Total

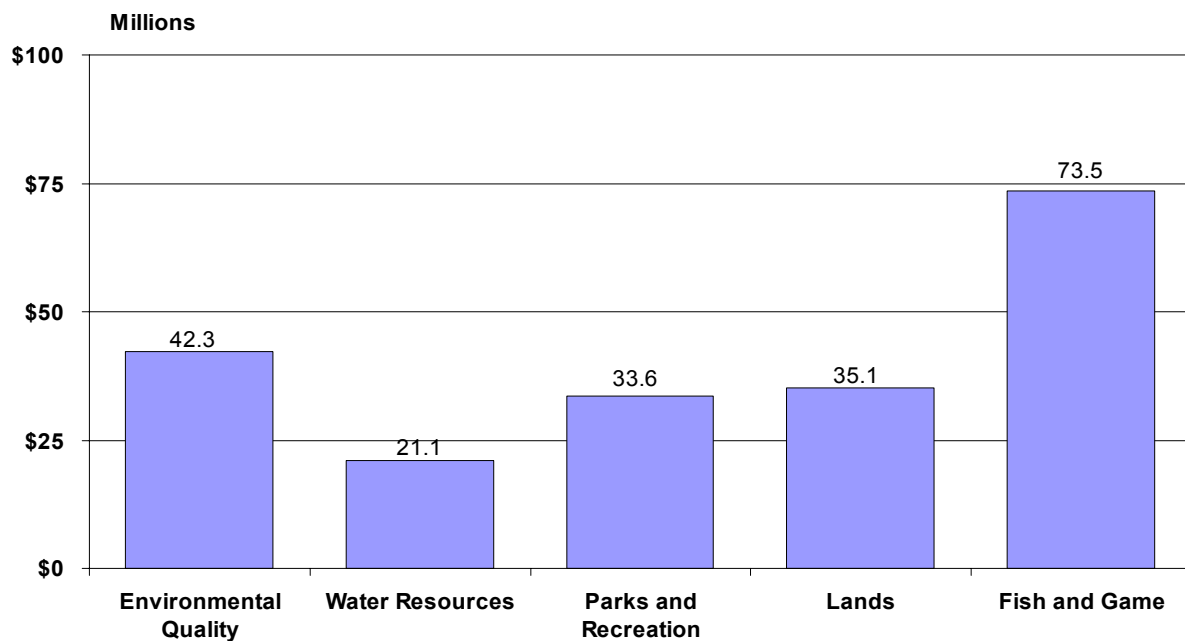


Summary Tables and Graphs

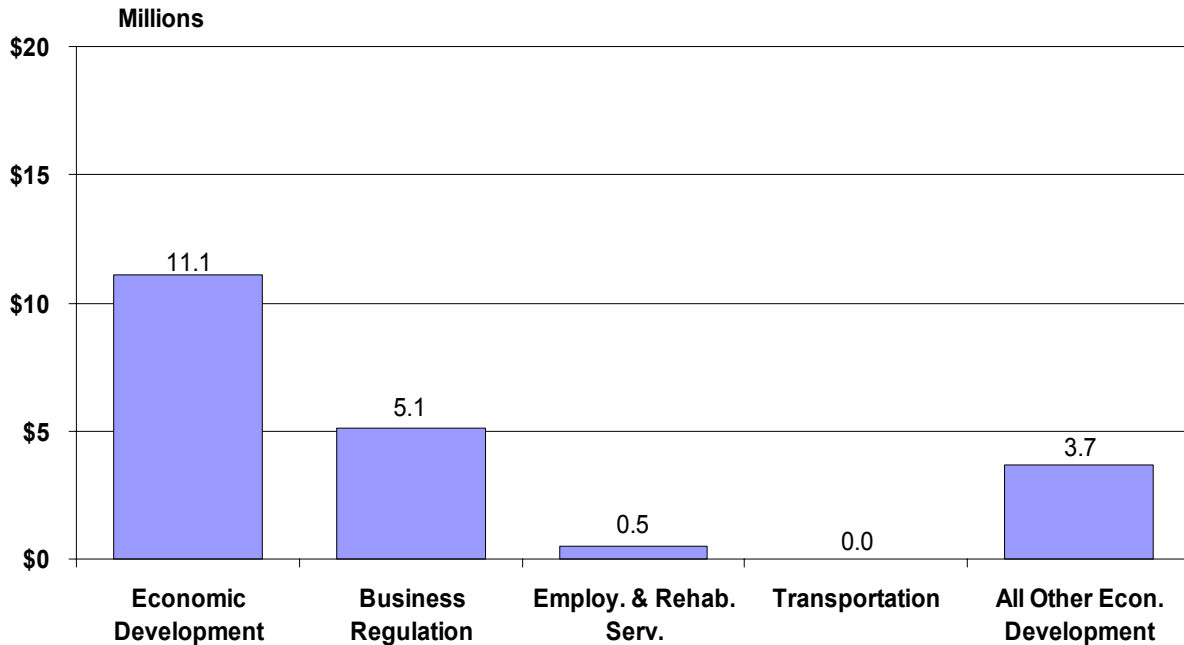
FY 2004 General Fund Recommendation for Natural Res. \$39.6 Million Total



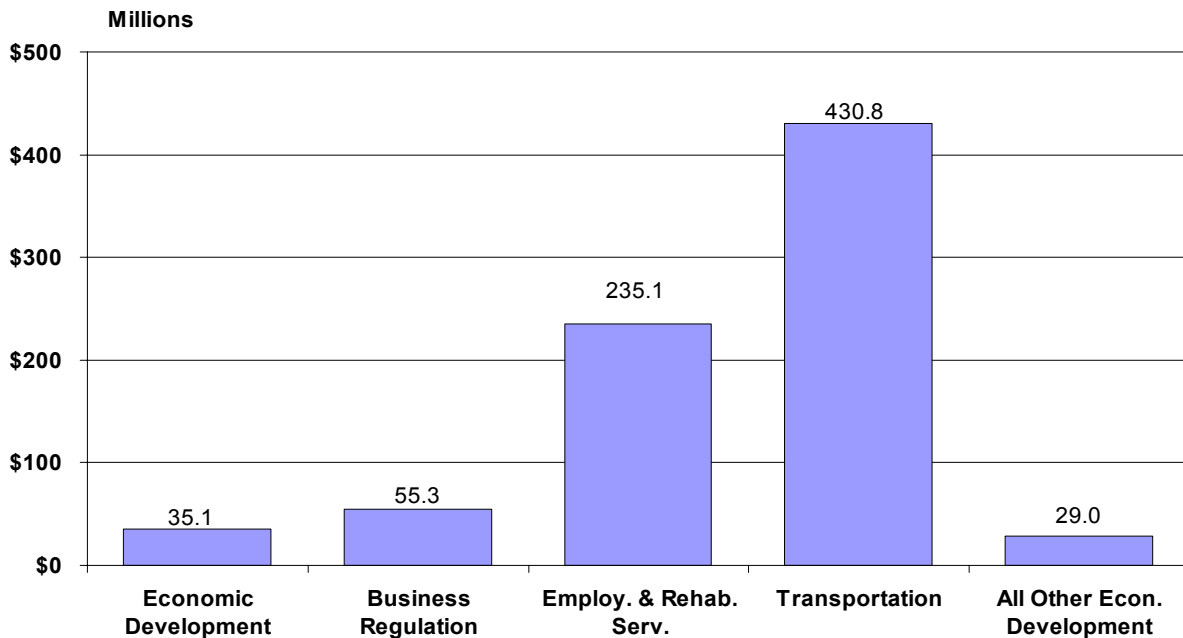
FY 2004 Total Fund Recommendation for Natural Res. \$205.7 Million Total



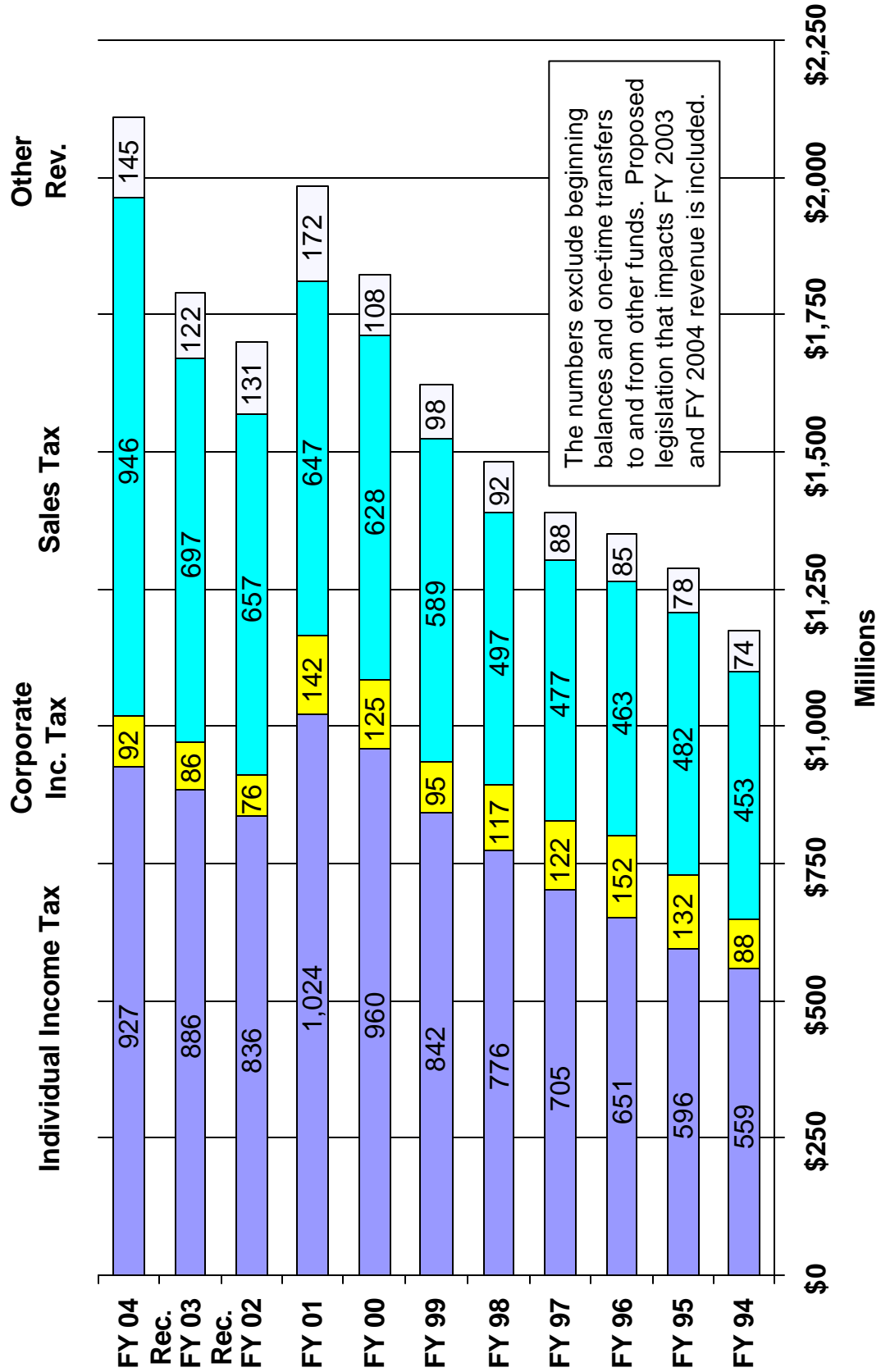
FY 2004 General Fund Recommendation for Economic Dev. \$20.4 Million Total



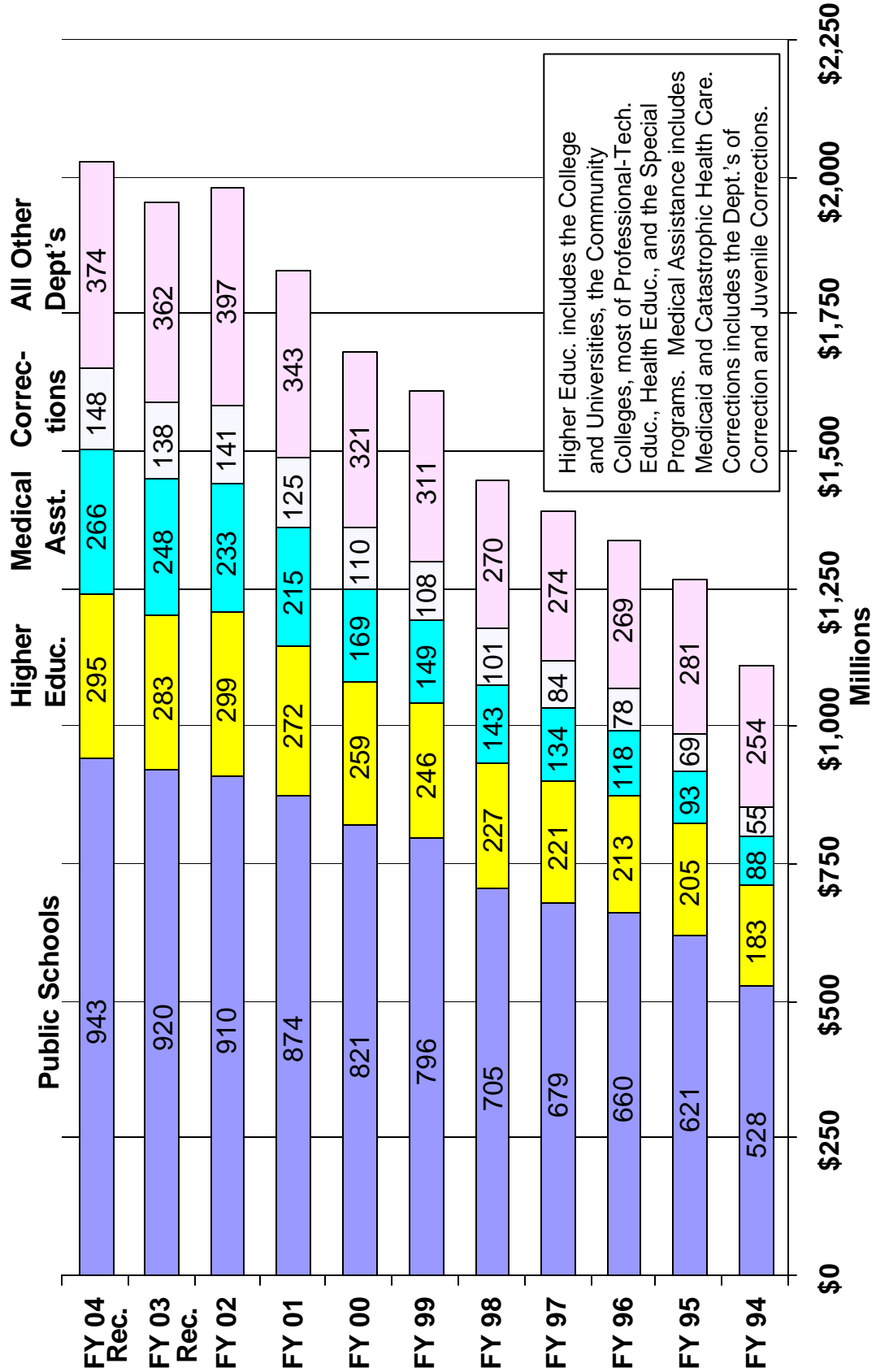
FY 2004 Total Fund Recommendation for Economic Dev. \$785.3 Million Total



Composition of General Fund Revenue by Fund Source, FY 1994 - FY 2004



Distribution of General Fund Expenditures to Selected State Budgets, FY 1994 - FY 2004



Summary Tables and Graphs

GENERAL FUND REVENUE (\$ Millions)

| Source | Actuals | | | | Forecast * | |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 1999 | FY 2000 | FY 2001 | FY 2002 | FY 2003 | FY 2004 |
| Individual Income Tax | \$841.864 | \$960.164 | \$1,023.970 | \$835.855 | \$886.240 | \$932.600 |
| % Change | 8.5% | 14.1% | 6.6% | -18.4% | 6.0% | 5.2% |
| Corporate Income Tax | \$95.437 | \$124.873 | \$141.527 | \$76.296 | \$86.000 | \$91.700 |
| % Change | -18.6% | 30.8% | 13.3% | -46.1% | 12.7% | 6.6% |
| Sales Tax | \$588.797 | \$627.503 | \$647.294 | \$657.119 | \$678.900 | \$705.700 |
| % Change | 18.5% | 6.6% | 3.2% | 1.5% | 3.3% | 3.9% |
| Product Taxes: | | | | | | |
| Cigarette Tax | \$7.230 | \$7.295 | \$7.981 | \$8.001 | \$8.800 | \$9.200 |
| Tobacco Tax | \$0.000 | \$0.000 | \$4.063 | \$4.313 | \$4.600 | \$4.700 |
| Beer Tax | \$1.684 | \$1.754 | \$1.817 | \$1.877 | \$1.900 | \$2.000 |
| Wine Tax | \$1.904 | \$1.963 | \$1.898 | \$1.885 | \$1.880 | \$1.865 |
| Liquor Surcharge | \$4.945 | \$4.945 | \$4.945 | \$4.945 | \$4.945 | \$4.945 |
| Subtotal | \$15.763 | \$15.957 | \$20.704 | \$21.020 | \$22.125 | \$22.710 |
| % Change | -0.5% | 1.2% | 29.7% | 1.5% | 5.3% | 2.6% |
| Miscellaneous Revenue: | | | | | | |
| Kilowatt-Hour Tax | 2.886 | 2.765 | 1.796 | 1.795 | 1.700 | 1.700 |
| Mine License Tax | 1.983 | (0.659) | 0.119 | 0.816 | 0.100 | 0.100 |
| Interest Earnings | 18.687 | 21.560 | 22.304 | 11.335 | 9.000 | 6.000 |
| Court Fees and Fines | 5.132 | 5.306 | 5.494 | 5.188 | 5.250 | 5.300 |
| Insurance Premium Tax | 45.466 | 46.432 | 55.881 | 55.371 | 53.470 | 54.649 |
| Alcoholic Beverage Licenses | 1.158 | 1.300 | 1.224 | 1.364 | 1.380 | 1.390 |
| UCC Filings | 0.000 | 0.022 | 2.007 | 2.032 | 2.000 | 2.000 |
| Land Permit & Lease Pay. | 0.320 | 0.700 | 0.338 | 0.348 | 0.330 | 0.330 |
| Unclaimed Property | 1.589 | 2.308 | 5.810 | 0.881 | 0.500 | 0.500 |
| Estate Tax | 0.000 | 0.000 | 35.807 | 7.589 | 5.700 | 4.050 |
| Other Dept.'s and Transfers | 5.671 | 13.428 | 20.370 | 23.421 | 20.361 | 17.704 |
| Subtotal | 82.892 | 93.162 | 151.150 | 110.139 | 99.791 | 93.723 |
| % Change | 8.7% | 12.4% | 62.2% | -27.1% | -9.4% | -6.1% |
| Total General Fund Revenue | \$1,624.753 | \$1,821.659 | \$1,984.645 | \$1,700.429 | \$1,773.056 | \$1,846.433 |
| % Change | 9.6% | 12.1% | 8.9% | -14.3% | 4.3% | 4.1% |

* The Forecast reflects the Division of Financial Management's base revenue estimates for these two years. Neither number includes beginning balances, the impact of proposed legislation, or one-time transfers into or out of the General Fund.

Summary Tables and Graphs

FY 2004 GENERAL FUND REVENUE BY SOURCE

| | Ind. Income | Corp. Income | Sales | Product | Misc. | Total |
|---|-------------|--------------|-------------|------------|------------|---------------|
| FY 2004 Base Revenue Estimate: | 932,600,000 | 91,700,000 | 705,700,000 | 22,710,000 | 93,723,000 | 1,846,433,000 |
| Ongoing Revenue Adjustments: | | | | | | |
| Raise the sales tax from 5.0% to 6.5% | | | 240,300,000 | | | 240,300,000 |
| Raise the cigarette tax from 28 to 62 cents/pack | | | | 28,700,000 | | 28,700,000 |
| Increase the grocery tax credit \$5 per person | (5,500,000) | | | | | (5,500,000) |
| Total Ongoing Adjustments: | (5,500,000) | 0 | 240,300,000 | 28,700,000 | 0 | 263,500,000 |
| One-Time Revenue Adjustments: | | | | | | |
| None proposed | | | | | | 0 |
| Total One-Time Adjustments: | 0 | 0 | 0 | 0 | 0 | 0 |
| FY 2004 Total General Fund Revenue: | 927,100,000 | 91,700,000 | 946,000,000 | 51,410,000 | 93,723,000 | 2,109,933,000 |
| Non-Revenue Adjustments: | | | | | | |
| Agricultural equipment tax exemption (Note 1) | | | | | | (13,447,100) |
| Budget Stabilization Fund transfer (Note 2) | | | | | | (17,914,600) |
| Permanent Building Fund transfer | | | | | | (20,758,200) |
| Millennium Fund transfer | | | | | | (31,000,000) |
| Total Non-Revenue Adjustments: | | | | | | (83,119,900) |
| FY 2004 Total General Funds Available: | | | | | | 2,026,813,100 |
| Notes: | | | | | | |
| 1. HB 378 (2001 session) provided a state tax exemption for property taxes paid on agricultural equipment. It directs that payments come from the State Refund Fund which is why it is not included in the base General Fund revenue estimate. This item is being reflected as an ongoing non-revenue adjustment. | | | | | | |
| 2. Total FY 2003 General Fund receipts (which includes additional sales tax receipts) is projected to be \$1,791,456,000. This represents 5.4% growth over FY 2002 General Fund receipts of \$1,700,428,900. Idaho Code 57-814 requires that an amount equal to 1.0% of FY 2003 General Fund receipts be transferred to the Budget Stabilization Fund in FY 2004. | | | | | | |

Summary Tables and Graphs

FY 2002 GENERAL FUND SUMMARY

| REVENUES: | Ongoing | One-time | Total |
|--|------------------------|----------------------|------------------------|
| Beginning balance | \$0 | \$184,817,100 | \$184,817,100 |
| FY 2002 revenue (14.3% below FY 2001 revenue) | 1,724,928,900 | (24,500,000) | 1,700,428,900 |
| Transfer to State Refund Fund for property tax exemption (Note 1) | (10,085,300) | 0 | (10,085,300) |
| Transfers to other funds approved by the Legislature (Note 2) | 0 | (7,058,300) | (7,058,300) |
| Transfers from other funds approved by the Legislature (Note 3) | 100,000 | 111,377,800 | 111,477,800 |
| Miscellaneous transfers and other adjustments | | 453,400 | 453,400 |
| Cancellation of prior year encumbrances | 0 | 831,300 | 831,300 |
| Total Funds Available | \$1,714,943,600 | \$265,921,300 | \$1,980,864,900 |
| EXPENDITURES: | | | |
| FY 2002 original appropriation | \$1,992,583,800 | \$51,711,300 | \$2,044,295,100 |
| Prior year reappropriations (FY 2001 to FY 2002) | 0 | 6,452,400 | 6,452,400 |
| Regular Supplementals | 5,265,800 | 1,014,000 | 6,279,800 |
| Negative Supplementals (SB 1471) | (62,201,600) | (1,905,900) | (64,107,500) |
| Spending receipts from capital asset sales & insurance settlements | 0 | 267,000 | 267,000 |
| Reversions | (11,061,800) | (1,260,100) | (12,321,900) |
| Next year reappropriations (FY 2002 to FY 2003) | 0 | (1,343,300) | (1,343,300) |
| Total Expenditures | \$1,924,586,200 | \$54,935,400 | \$1,979,521,600 |
| Ending Balance | (\$209,642,600) | \$210,985,900 | \$1,343,300 |

Notes:

- HB 378 (2001 session) provided a state tax exemption for property taxes paid on agricultural equipment. It directs that payments come from the State Refund Fund which is why it is not included in the base General Fund revenue estimate. Reflects three-fourths of the annual cost since the bill was implemented October 1, 2001.
- Includes the following transfers to other funds:
 - SB 1239 - \$60,000 to the Water Management Fund (2001 session)
 - HB 434 - \$2,685,900 to the Dept. Lands Pest Control Fund
 - HB 435 - \$3,982,500 to the Fire Suppression Fund
 - HB 508 - \$140,000 to the Law Enforcement Death Benefit Fund
 - SB 1292 - \$157,400 to the Dept. Agriculture's Pest Control Fund
 - SB 1293 - \$32,500 to the Hazardous Material Fund
- Includes the following transfers from other funds:
 - HB 452 - \$1,300,000 from the Idaho Code Commission Fund (\$100,000 of this is ongoing)
 - HB 511 - \$336,200 from the State Insurance Fund
 - HB 693 - \$450,000 from the Hazardous Waste Emergency Fund
 - HB 701 - \$22,000,000 from the Capitol Endowment Income Fund,
 - \$19,335,600 from the Millennium Fund, and
 - \$68,056,000 from the Permanent Building Fund (up to \$80,000,000 was authorized)

Summary Tables and Graphs

FY 2003 GENERAL FUND SUMMARY Governor's Recommendation

| REVENUES: | Ongoing | One-time | Total |
|--|------------------------|----------------------|------------------------|
| Beginning balance | \$0 | \$1,343,300 | \$1,343,300 |
| FY 2003 revenue estimate (4.3% growth over FY 2002) | 1,773,056,000 | 0 | 1,773,056,000 |
| Raise the sales tax from 5% to 6.5% (May 1 implementation date) | 18,400,000 | 0 | 18,400,000 |
| Transfer to State Refund Fund for property tax exemption (Note 1) | (13,447,100) | 0 | (13,447,100) |
| Transfers from other funds approved by the Legislature (Note 2) | 0 | 54,228,500 | 54,228,500 |
| Proposed Fund Transfers (Note 3) | 0 | 122,676,700 | 122,676,700 |
| Transfers to Deficiency Warrant Funds (total \$4,646,000): | | | |
| Military Division - Hazardous Substance Response Fund | 0 | (96,500) | (96,500) |
| Idaho State Police - Law Enforcement Death Benefit Fund | 0 | (100,000) | (100,000) |
| Dept. Agriculture - Pest Control Fund | 0 | (129,500) | (129,500) |
| Dept. Lands - Pest Control Fund | 0 | (485,000) | (485,000) |
| Dept. Lands - Fire Suppression Fund | 0 | (3,835,000) | (3,835,000) |
| Total Funds Available | \$1,778,008,900 | \$173,602,500 | \$1,951,611,400 |
| EXPENDITURES: | | | |
| FY 2003 original appropriations | \$1,951,565,500 | \$16,329,900 | \$1,967,895,400 |
| Prior year reappropriations | 0 | 1,343,300 | 1,343,300 |
| Supplementals (total \$1,854,600): | | | |
| Attorney General - provide funding for transition costs | 0 | 4,000 | 4,000 |
| Dept. Correction - medical contract growth | 411,600 | 8,800 | 420,400 |
| Dept. Correction - add 160 inmates at SICI and St. Anthony | 138,000 | 19,100 | 157,100 |
| Dept. Correction - add 261 inmates at the Idaho Correctional Center | 208,300 | 0 | 208,300 |
| Dept. Correction - drop County payments by moving inmates to ICC | (2,345,200) | 0 | (2,345,200) |
| Dept. Juvenile Corr. - loss of federal grant saves Gen. Fund match | (17,200) | 0 | (17,200) |
| Athletic Commission - outstanding expenses and ongoing costs | 12,500 | 14,700 | 27,200 |
| Catastrophic Health Care - anticipated health care costs | 1,748,600 | 1,251,400 | 3,000,000 |
| Dept. Health and Welfare - involuntary detention of the mentally ill | 400,000 | 0 | 400,000 |
| Proposed 3.5% holdback that exempts several entities (Note 4) | (19,456,900) | (25,000) | (19,481,900) |
| Total Expenditures | \$1,932,665,200 | \$18,946,200 | \$1,951,611,400 |
| Projected Ending Balance | (\$154,656,300) | \$154,656,300 | \$0 |

Notes:

- HB 378 (2001 session) provided a state tax exemption for property taxes paid on agricultural equipment. It directs that payments come from the State Refund Fund which is why it is not included in the base General Fund revenue estimate.
- Includes the following one-time transfers:
 - HB 218 - \$1,128,500 from the Consumer Protection Fund (2001 session)
 - HB 693 - \$3,000,000 from the Water Pollution Control Fund
 - SB 1517 - \$26,700,000 from the Budget Stabilization Fund; \$7,000,000 from the Permanent Building Fund; \$6,400,000 from the Capitol Endowment Income Fund; and \$10,000,000 from the Millennium Fund.
- Includes the following proposed one-time transfers:
 - \$13,013,800 from the Permanent Building Fund which would eliminate all \$81,069,800 in projects identified in HB 701
 - \$35,000,000 from the Permanent Building Fund by placing additional projects on hold
 - \$61,000,000 from the Millennium Fund which will deplete the corpus
 - \$8,662,900 from the Budget Stabilization Fund which will leave a balance of \$17,727,100
 - \$5,000,000 from the Risk Management Surplus Fund
- The Public Schools, College and Universities, Community Colleges, Professional-Tech. Education, Agricultural Research, Health Education and Special Programs, School for the Deaf and Blind, and the Human Rights Commission are completely exempt. The Dept. of Health and Welfare (primarily the Medicaid Program) and the State Library are partially exempt.

Summary Tables and Graphs

DEPARTMENT FY 2003 GENERAL FUND APPROPRIATIONS AND EXPENDITURES

| Department | Original Appropriation | Reappro- priations | Non-Holdback Supplementals | Holdback Supplementals | Estimated Expenditures |
|--------------------------------------|---------------------------|-----------------------|-------------------------------|---------------------------|---------------------------|
| General Government: | | | | | |
| Administration, Dept. | \$3,107,500 | \$0 | \$0 | (\$108,800) | \$2,998,700 |
| Attorney General | 14,112,300 | 0 | 4,000 | (493,900) | 13,622,400 |
| Controller, State | 5,540,400 | 0 | 0 | (193,900) | 5,346,500 |
| Governor, Office | 1,500,700 | 0 | 0 | (52,500) | 1,448,200 |
| Governor, Executive Office | 14,110,700 | 0 | 0 | (473,200) | 13,637,500 |
| Legislative Branch | 9,833,100 | 31,200 | 0 | (344,200) | 9,520,100 |
| Lieutenant Governor | 121,300 | 0 | 0 | (4,200) | 117,100 |
| Revenue and Taxation, Dept. | 24,403,400 | 0 | 0 | (854,100) | 23,549,300 |
| Secretary of State | 3,209,700 | 0 | 0 | (112,300) | 3,097,400 |
| Treasurer, State | <u>1,244,800</u> | <u>0</u> | <u>0</u> | <u>(43,600)</u> | <u>1,201,200</u> |
| Total General Government | 77,183,900 | 31,200 | 4,000 | (2,680,700) | 74,538,400 |
| Public Safety: | | | | | |
| Correction, Dept. | 112,236,100 | 0 | (1,559,400) | (3,928,300) | 106,748,400 |
| Judicial Branch | 25,688,800 | 0 | 0 | (899,100) | 24,789,700 |
| Juvenile Corrections, Dept. | 32,793,300 | 0 | (17,200) | (1,147,800) | 31,628,300 |
| Police, Idaho State | <u>18,152,800</u> | <u>0</u> | <u>0</u> | <u>(635,300)</u> | <u>17,517,500</u> |
| Total Public Safety | 188,871,000 | 0 | (1,576,600) | (6,610,500) | 180,683,900 |
| Health & Human Services: | | | | | |
| Catastrophic Health Care | 8,748,600 | 0 | 3,000,000 | (306,200) | 11,442,400 |
| Health and Welfare, Dept. | 359,646,300 | 0 | 400,000 | (6,738,100) | 353,308,200 |
| Public Health Districts | <u>9,779,800</u> | <u>0</u> | <u>0</u> | <u>(342,300)</u> | <u>9,437,500</u> |
| Total Health & Hum. Serv. | 378,174,700 | 0 | 3,400,000 | (7,386,600) | 374,188,100 |
| Education: | | | | | |
| Agr. Research and Extension | 23,316,400 | 0 | 0 | 0 | 23,316,400 |
| College and Universities | 213,558,800 | 0 | 0 | 0 | 213,558,800 |
| Community Colleges | 18,821,600 | 0 | 0 | 0 | 18,821,600 |
| Deaf and Blind School | 7,051,500 | 0 | 0 | 0 | 7,051,500 |
| Educ., Office of State Board | 5,438,000 | 0 | 0 | (190,300) | 5,247,700 |
| Health Education Programs | 7,223,400 | 0 | 0 | 0 | 7,223,400 |
| Historical Society | 1,907,100 | 0 | 0 | (66,700) | 1,840,400 |
| Library, State | 2,439,300 | 0 | 0 | (64,400) | 2,374,900 |
| Professional-Technical Educ. | 43,292,200 | 0 | 0 | 0 | 43,292,200 |
| Public Broadcasting | 1,929,700 | 0 | 0 | (67,500) | 1,862,200 |
| Public Schools | 920,000,000 | 0 | 0 | 0 | 920,000,000 |
| Special Programs | 9,683,300 | 0 | 0 | 0 | 9,683,300 |
| Super. of Public Instruction | 5,477,000 | 0 | 0 | (191,700) | 5,285,300 |
| Vocational Rehabilitation | <u>3,819,100</u> | <u>0</u> | <u>0</u> | <u>(133,700)</u> | <u>3,685,400</u> |
| Total Education | 1,263,957,400 | 0 | 0 | (714,300) | 1,263,243,100 |
| Economic Development: | | | | | |
| Agriculture, Dept. | 9,892,000 | 0 | 0 | (346,200) | 9,545,800 |
| Commerce, Dept. | 6,687,900 | 0 | 0 | (234,100) | 6,453,800 |
| Labor, Dept. | 546,200 | 0 | 0 | (19,100) | 527,100 |
| Self-Governing Agencies | <u>3,463,800</u> | <u>0</u> | <u>27,200</u> | <u>(121,300)</u> | <u>3,369,700</u> |
| Total Econ. Development | 20,589,900 | 0 | 27,200 | (720,700) | 19,896,400 |
| Natural Resources: | | | | | |
| Environmental Quality, Dept. | 15,668,300 | 0 | 0 | (548,400) | 15,119,900 |
| Lands, Dept. | 4,766,900 | 0 | 0 | (166,800) | 4,600,100 |
| Parks and Recreation, Dept. | 8,622,700 | 1,312,100 | 0 | (301,800) | 9,633,000 |
| Water Resources, Dept. | <u>10,060,600</u> | <u>0</u> | <u>0</u> | <u>(352,100)</u> | <u>9,708,500</u> |
| Total Natural Resources | 39,118,500 | 1,312,100 | 0 | (1,369,100) | 39,061,500 |
| State Totals | 1,967,895,400 | 1,343,300 | 1,854,600 | (19,481,900) | 1,951,611,400 |

Summary Tables and Graphs

FY 2003 SUPPLEMENTAL RECOMMENDATIONS

| Department | Item | FTP | Gen. Fund | Other Fund | Total |
|-------------------------|--|--------------|--------------------|---------------------|---------------------|
| Attorney General | Transition costs for new Attorney General | 0.00 | \$4,000 | \$0 | \$4,000 |
| | Consumer protection grants | 0.00 | 0 | 10,000 | 10,000 |
| Correction, Dept. | Medical services contract increased caseload | 0.00 | 294,600 | 6,700 | 301,300 |
| | Medical costs for additional beds being added | 0.00 | 125,800 | 0 | 125,800 |
| | SICI - house 70 additional inmates | 0.00 | 37,800 | 0 | 37,800 |
| | St. Anthony - house 90 additional inmates | 0.00 | 119,300 | 89,000 | 208,300 |
| | Comm. Supervision. - expend client receipts | 0.00 | 0 | 218,000 | 218,000 |
| | Idaho Correctional Center - additional inmates | 0.00 | 208,300 | 342,900 | 551,200 |
| | Reduce County payments by moving inmates to ICC | 0.00 | (2,345,200) | 0 | (2,345,200) |
| Juvenile Corr., Dept. | Safety security officers (move \$42,700 fm OE to PC) | 5.75 | 0 | 0 | 0 |
| | Loss of one grant with match and reflect a new grant | 1.75 | (17,200) | 31,300 | 14,100 |
| Catastrophic Health | Additional spending needs | 0.00 | 3,000,000 | 0 | 3,000,000 |
| Health & Welf., Dept. | Involuntary detention of persons with mental illness | 0.00 | 400,000 | 0 | 400,000 |
| Historical Society | State park historical and cultural review agreement | 1.00 | 0 | 250,000 | 250,000 |
| Super. Public Instruct. | National Center for Educ. Statistics coordinator | 1.00 | 0 | 100,000 | 100,000 |
| | No Child Left Behind Act funds | 0.00 | 0 | 27,012,700 | 27,012,700 |
| | Reading First grant | 4.00 | 0 | 3,392,100 | 3,392,100 |
| | Character Education grant | 1.00 | 0 | 350,000 | 350,000 |
| Voc. Rehabilitation | State Independent Living Council rent increase | 0.00 | 0 | 4,500 | 4,500 |
| Agriculture, Dept. | Use dedicated funds to help Animal Damage Control | 0.00 | 0 | 40,000 | 40,000 |
| Athletic Comm. | Pay outstanding expenses and ongoing costs | 0.00 | 27,200 | 13,700 | 40,900 |
| Veterans Services | Replace \$334,000 in federal funds with receipts | 0.00 | 0 | 0 | 0 |
| Lands, Dept. | Non General Fund pest suppression funds | 0.00 | 0 | 760,000 | 760,000 |
| | Non General Fund fire suppression funds | 0.00 | 0 | 1,250,000 | 1,250,000 |
| State Totals | | 14.50 | \$1,854,600 | \$33,870,900 | \$35,725,500 |

FY 2003 REVENUE TRANSFER RECOMMENDATIONS

| Department | Item | FTP | Gen. Fund | Other Fund | Total |
|---------------------|---|-------------|----------------------|--------------------|------------|
| Military Division | Hazardous Substance Response Fund (one-time) | 0.00 | (\$96,500) | \$96,500 | \$0 |
| State Police | Law Enforcement Death Benefit Fund (one-time) | 0.00 | (100,000) | 100,000 | 0 |
| Agriculture, Dept. | Pest Eradication Fund (one-time) | 0.00 | (129,500) | 129,500 | 0 |
| Lands, Dept. | Pest Eradication Fund (one-time) | 0.00 | (485,000) | 485,000 | 0 |
| Lands, Dept. | Fire Suppression Fund (one-time) | 0.00 | (3,835,000) | 3,835,000 | 0 |
| State Totals | | 0.00 | (\$4,646,000) | \$4,646,000 | \$0 |

Summary Tables and Graphs

FY 2004 GENERAL FUND SUMMARY Governor's Recommendation

| REVENUES: | Ongoing | One-time | Total |
|---|------------------------|-----------------------|------------------------|
| Beginning balance | \$0 | \$0 | \$0 |
| FY 2004 revenue estimate (4.1% growth over FY 2003) | 1,846,433,000 | 0 | 1,846,433,000 |
| Raise the sales tax from 5% to 6.5% (effective May 1, 2003) | 240,300,000 | 0 | 240,300,000 |
| Raise the cigarette tax from 28 cents to 62 cents per pack | 28,700,000 | 0 | 28,700,000 |
| Increase the grocery tax credit \$5 per person | (5,500,000) | 0 | (5,500,000) |
| Transfer to State Refund Fund for property tax exemption (Note 1) | (13,447,100) | 0 | (13,447,100) |
| Transfer to the Budget Stabilization Fund (Note 2) | 0 | (17,914,600) | (17,914,600) |
| Transfer to Permanent Building Fund for deferred maintenance projects | 0 | (20,758,200) | (20,758,200) |
| Transfer to Millennium Fund to partially restore corpus | 0 | (31,000,000) | (31,000,000) |
| Total Funds Available | \$2,096,485,900 | (\$69,672,800) | \$2,026,813,100 |
| EXPENDITURES: | | | |
| FY 2004 Base | \$1,932,547,400 | \$0 | \$1,932,547,400 |
| State Dept. personnel benefit roll-up costs | 7,947,800 | 0 | 7,947,800 |
| State Dept. fund employee health insurance premium increase | 1,169,300 | 0 | 1,169,300 |
| State Dept. standard inflation | 551,400 | 0 | 551,400 |
| State Dept. medical inflation | 7,441,200 | 0 | 7,441,200 |
| State Dept. replacement Capital Outlay | 2,800 | 7,530,000 | 7,532,800 |
| State Dept. non-standard adjustments | 16,742,600 | 3,400 | 16,746,000 |
| State Dept. annualizations | 945,700 | 0 | 945,700 |
| State Dept. fund shifts | 9,298,000 | 0 | 9,298,000 |
| State Dept. enhancements | 4,747,300 | 576,800 | 5,324,100 |
| Public Schools distribution factor | 965,200 | 0 | 965,200 |
| Public Schools nonstandard adjustments | 18,996,300 | 0 | 18,996,300 |
| Public Schools replace declining endowment funds | 4,521,000 | 0 | 4,521,000 |
| Public Schools investment in technology funding | 0 | 5,000,000 | 5,000,000 |
| Public Schools state achievement standards | 0 | 2,000,000 | 2,000,000 |
| Public Schools school facility bond interest payments | 1,500,000 | 0 | 1,500,000 |
| Public Schools all other enhancements | 3,389,600 | 0 | 3,389,600 |
| Total Expenditures | \$2,010,765,600 | \$15,110,200 | \$2,025,875,800 |
| Projected Ending Balance | \$85,720,300 | (\$84,783,000) | \$937,300 |

Notes:

1. HB 378 (2001 session) provided a state tax exemption for property taxes paid on agricultural equipment. It directs that payments come from the State Refund Fund which is why it is not included in the base General Fund revenue estimate.
2. Total FY 2003 General Fund receipts (which includes additional sales tax receipts) is projected to be \$1,791,456,000. This represents 5.4% growth over FY 2002 General Fund receipts of \$1,700,428,900. Idaho Code 57-814 requires that an amount equal to 1.0% of FY 2003 General Fund receipts be transferred to the Budget Stabilization Fund in FY 2004.

Summary Tables and Graphs

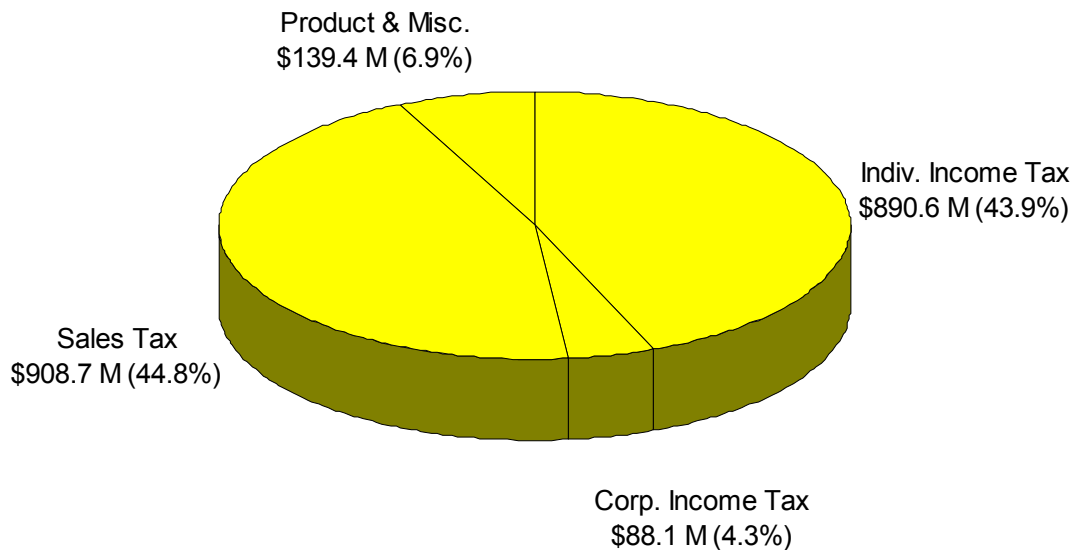
FY 2004 General Fund Recommendation and Percent of Change from FY 2003

| Department | FY 2003 Original Appropriation | FY 2003 Estimated Expenditures | FY 2004 Recommended Base | FY 2004 Total Recom. | % Change from: | | |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------|----------------------------|----------------|--------------|--------------|
| | | | | | FY03 App. | FY03 Est. | FY04 Base |
| General Government: | | | | | | | |
| Administration, Dept. | \$3,107,500 | \$2,998,700 | \$2,998,700 | \$3,039,900 | -2.2% | 1.4% | 1.4% |
| Attorney General | 14,112,300 | 13,622,400 | 13,618,400 | 13,861,700 | -1.8% | 1.8% | 1.8% |
| Controller, State | 5,540,400 | 5,346,500 | 5,096,500 | 5,158,700 | -6.9% | -3.5% | 1.2% |
| Governor, Office | 1,500,700 | 1,448,200 | 1,448,200 | 1,465,400 | -2.4% | 1.2% | 1.2% |
| Governor, Executive Office | 14,110,700 | 13,637,500 | 13,637,500 | 14,089,300 | -0.2% | 3.3% | 3.3% |
| Legislative Branch | 9,833,100 | 9,520,100 | 9,488,900 | 9,541,600 | -3.0% | 0.2% | 0.6% |
| Lieutenant Governor | 121,300 | 117,100 | 117,100 | 119,400 | -1.6% | 2.0% | 2.0% |
| Revenue and Taxation, Dept. | 24,403,400 | 23,549,300 | 23,505,400 | 24,121,200 | -1.2% | 2.4% | 2.6% |
| Secretary of State | 3,209,700 | 3,097,400 | 2,787,400 | 2,875,700 | -10.4% | -7.2% | 3.2% |
| Treasurer, State | <u>1,244,800</u> | <u>1,201,200</u> | <u>1,201,200</u> | <u>1,212,800</u> | <u>-2.6%</u> | <u>1.0%</u> | <u>1.0%</u> |
| Total General Government | 77,183,900 | 74,538,400 | 73,899,300 | 75,485,700 | -2.2% | 1.3% | 2.1% |
| Public Safety: | | | | | | | |
| Correction, Dept. | 112,236,100 | 106,748,400 | 106,351,000 | 115,398,800 | 2.8% | 8.1% | 8.5% |
| Judicial Branch | 25,688,800 | 24,789,700 | 25,131,000 | 25,385,600 | -1.2% | 2.4% | 1.0% |
| Juvenile Corrections, Dept. | 32,793,300 | 31,628,300 | 31,628,300 | 32,400,800 | -1.2% | 2.4% | 2.4% |
| Police, Idaho State | <u>18,152,800</u> | <u>17,517,500</u> | <u>15,648,800</u> | <u>18,550,600</u> | <u>2.2%</u> | <u>5.9%</u> | <u>18.5%</u> |
| Total Public Safety | 188,871,000 | 180,683,900 | 178,759,100 | 191,735,800 | 1.5% | 6.1% | 7.3% |
| Health & Human Services: | | | | | | | |
| Catastrophic Health Care | 8,748,600 | 11,442,400 | 10,191,000 | 10,191,800 | 16.5% | -10.9% | 0.0% |
| Health and Welfare, Dept. | 359,646,300 | 353,308,200 | 353,308,200 | 378,195,600 | 5.2% | 7.0% | 7.0% |
| Public Health Districts | <u>9,779,800</u> | <u>9,437,500</u> | <u>9,437,500</u> | <u>9,639,500</u> | <u>-1.4%</u> | <u>2.1%</u> | <u>2.1%</u> |
| Total Health & Hum. Serv. | 378,174,700 | 374,188,100 | 372,936,700 | 398,026,900 | 5.2% | 6.4% | 6.7% |
| Education: | | | | | | | |
| Agr. Research and Extension | 23,316,400 | 23,316,400 | 23,316,400 | 23,648,600 | 1.4% | 1.4% | 1.4% |
| College and Universities | 213,558,800 | 213,558,800 | 213,558,800 | 222,495,000 | 4.2% | 4.2% | 4.2% |
| Community Colleges | 18,821,600 | 18,821,600 | 18,821,600 | 19,646,400 | 4.4% | 4.4% | 4.4% |
| Deaf and Blind School | 7,051,500 | 7,051,500 | 7,051,500 | 7,536,600 | 6.9% | 6.9% | 6.9% |
| Educ., Office of State Board | 5,438,000 | 5,247,700 | 5,247,700 | 5,307,300 | -2.4% | 1.1% | 1.1% |
| Health Education Programs | 7,223,400 | 7,223,400 | 7,223,400 | 7,544,300 | 4.4% | 4.4% | 4.4% |
| Historical Society | 1,907,100 | 1,840,400 | 1,840,400 | 2,119,700 | 11.1% | 15.2% | 15.2% |
| Library, State | 2,439,300 | 2,374,900 | 2,374,900 | 2,503,600 | 2.6% | 5.4% | 5.4% |
| Professional-Technical Educ. | 43,292,200 | 43,292,200 | 43,292,200 | 45,082,700 | 4.1% | 4.1% | 4.1% |
| Public Broadcasting | 1,929,700 | 1,862,200 | 1,428,700 | 1,928,200 | -0.1% | 3.5% | 35.0% |
| Public Schools | 920,000,000 | 920,000,000 | 906,628,700 | 943,000,800 | 2.5% | 2.5% | 4.0% |
| Special Programs | 9,683,300 | 9,683,300 | 9,683,300 | 10,746,400 | 11.0% | 11.0% | 11.0% |
| Super. of Public Instruction | 5,477,000 | 5,285,300 | 5,285,300 | 5,343,800 | -2.4% | 1.1% | 1.1% |
| Vocational Rehabilitation | <u>3,819,100</u> | <u>3,685,400</u> | <u>3,620,800</u> | <u>3,732,800</u> | <u>-2.3%</u> | <u>1.3%</u> | <u>3.1%</u> |
| Total Education | 1,263,957,400 | 1,263,243,100 | 1,249,373,700 | 1,300,636,200 | 2.9% | 3.0% | 4.1% |
| Economic Development: | | | | | | | |
| Agriculture, Dept. | 9,892,000 | 9,545,800 | 9,545,800 | 9,702,700 | -1.9% | 1.6% | 1.6% |
| Commerce, Dept. | 6,687,900 | 6,453,800 | 6,453,800 | 6,484,200 | -3.0% | 0.5% | 0.5% |
| Labor, Dept. | 546,200 | 527,100 | 527,100 | 546,700 | 0.1% | 3.7% | 3.7% |
| Self-Governing Agencies | <u>3,463,800</u> | <u>3,369,700</u> | <u>3,302,500</u> | <u>3,678,700</u> | <u>6.2%</u> | <u>9.2%</u> | <u>11.4%</u> |
| Total Econ. Development | 20,589,900 | 19,896,400 | 19,829,200 | 20,412,300 | -0.9% | 2.6% | 2.9% |
| Natural Resources: | | | | | | | |
| Environmental Quality, Dept. | 15,668,300 | 15,119,900 | 15,119,900 | 15,805,300 | 0.9% | 4.5% | 4.5% |
| Lands, Dept. | 4,766,900 | 4,600,100 | 4,600,100 | 4,843,300 | 1.6% | 5.3% | 5.3% |
| Parks and Recreation, Dept. | 8,622,700 | 9,633,000 | 8,320,900 | 8,513,700 | -1.3% | -11.6% | 2.3% |
| Water Resources, Dept. | <u>10,060,600</u> | <u>9,708,500</u> | <u>9,708,500</u> | <u>10,416,600</u> | <u>3.5%</u> | <u>7.3%</u> | <u>7.3%</u> |
| Total Natural Resources | 39,118,500 | 39,061,500 | 37,749,400 | 39,578,900 | 1.2% | 1.3% | 4.8% |
| State Totals | 1,967,895,400 | 1,951,611,400 | 1,932,547,400 | 2,025,875,800 | 2.9% | 3.8% | 4.8% |

Summary Tables and Graphs

FY 2004 General Fund Recommendation Millions of Dollars (% of Total)

Net Revenue by Source - \$2,026.8 Million
(Incorporates \$263.5 million in tax increases
and \$83.1 million in transfers to other funds)



Expenditure by State Goal - \$2,025.9 Million Total

